Dewan.—

There are rules governing the grant of remissions and the term " impoverished " has also been defined.

Mr. B. S. Puttaswamy.—

What are the principles governing the levy of water rate ?

Dewan.—

That is a matter which cannot be discussed in the course of an interpellation.

Mr. D. S. Mallappa.—

Are the tank registers maintained properly ?

First Member of Council.—

They are expected to be.

Mr. D. S. Mallappa.—

What action will the Government take in case these are not maintained properly ?

Dewan.—

As far as possible, we will insist on the rules being followed.

Mr. D. S. Mallappa.—

Have any instructions been issued to the village officers to the effect that the records should not be maintained accurately ?

Dewan.—

It is obious that such an observation is not in order.

REPRESENTATIONS.

No. 1.—Equalisation of Taxation among all classes.

Messrs. M. Maddiah, Robertsonpet, K.G.F. Sanitary Board and Bhaskarappa, Srinivaspur Taluk.

MR. BHASKARAPPA represented that arrangements should be made to equalise the burden of taxation among

all classes of people in the State instead of throwing the major portion of it on the land owning classes. He added that the condition of the land owning classes was very deplorable as they had to pay a large number of cesses on the land revenue due on their lands. The income that they derived from their lands was, for the most part, spent on their lands and the assessment levied on them was already heavy. In proportion to such a levy, they had very little conveniences. For instance, if they wanted schools for the education of their children, they had to pay an education cess ; if they wanted water for irrigating their lands, they had to pay a water cess. They had absolutely no convenience in regard to the provision of water and medical aid. He therefore prayed that a committee of officials and non-officials should be constituted to devise measures to lighten the burden of taxation falling on the land owning classes, and to equitably distribute it on the non-agricultural population on the State.

MR. BAGAMANE DEVA GOWDA said that such representations were coming up before the Assembly time after time and that the present time, when the price of food-stuffs had considerably gone down and the income of the land owning classes had reduced itself, was quite opportune for considering the question dispassionately.

He was of opinion that only a committee of officials and non-officials could possibly go into the question fully, and submit proposals for consideration. He added that while the income of the land owning classes was going down steadily, that of the Government servants and others was increasing without the liability to pay any taxes on it.

He thought that the educated men lived entirely upon the profits of the villagers for the reason that the cess paid by the villagers went towards the expenditure on higher education given to them in the University.

THE SECOND MEMBER OF COUNCIL said that the inference drawn by Mr. Deva Gowda was not correct as no part of the education cess went towards the cost of University education.

MR. B. S. PUTTASWAMY said that the same question had been brought up by him in connection with the budget discussion in 1929 and he pointed out therein that all the cesses had been levied on the basis of the assessment paid by the raiyats.

THE SECOND MEMBER OF COUNCIL said that the above statement was not quite accurate as there were several other

items on which cess was levied, such as excise duty, tolls, forest revenue, etc., which were not based on the land revenue assessment.

MR. B. S. PUTTASWAMY however said that most cesses were ordinarily based on the land revenue assessment. By way of illustration he said that if a man had an acre of land from which he could get only about Rs. 40 per annum, he had to pay about Rs. 2-8-0 as assessment on it and also a number of cesses thereon. On the other hand, if a man in the urban area had a permanent income of about Rs. 100 in Government employ, he had nothing to pay. When this matter had been discussed on a previous occasion, the Government promised that the question of taxing such people also would be considered. He complained that nothing had been so far done by Government in that direction.

He also said that the Government were paying for primary education in the urban areas; while for the same kind of education in the villages, the villagers were called upon to pay an education cess, even if no primary school was actually opened in the village.

THE SECOND MEMBER OF COUNCIL said that, under the Elementary Education Regulation recently passed, it was possible to levy education cess on people who now escaped paying anything for education in urban areas.

MR. OOSMON KHAN did not agree with the arguments brought forward in favour of the representation.

At this stage the Assembly adjourned for lunch and re-assembled at 3-30 P.M.

Continuing his argument, MR. B. S. PUTTASWAMY explained that the policy of public finance was that people who were in a position to bear the burden of taxation should alone be taxed in proportion to their capacity. But in Mysore he said that the major part of public taxation fell on the raiyats leaving free others who were in a better position to pay but escaped it. In that connection, he referred to the recommendations already submitted by a previous committee appointed to consider the question of taxation in Mysore on which Government so far took no action. He pointed out that the representation consisted of two parts, *viz.*: (1) the question of reducing the burden of taxation on the raiyats, and (2) to distribute taxation in proportion to the capacity of others who escaped it. He added that it was necessary to appoint another committee to investigate into the whole matter and submit recommendations for the orders of Government.

THE DEWAN replied that Government did not consider it necessary to appoint a committee.

MR. PUTTASWAMY represented that the question of the reduction of taxation in favour of the raiyats was insistent, more especially as the prices of food-stuffs had decreased to a considerable extent during the current year and it was impossible for the raiyats to pay the taxes. He added that the existing burden on the raiyat which was too heavy might be reduced proportionately and the deficit to Government made good by taxing tobacco, by levying an entertainment tax and a cess on income-tax.

THE DEWAN said that simply because there was a fall in the prices of food-stuffs during the current year, the entire policy of taxation could not be considered as calling for a change.

MR. PUTTASWAMY then referring to the Elementary Education Regulation said that to give full effect to the provisions of that Regulation, the District Boards would be called upon to collect as much as about Rs. 8 lakhs in order to gain the Government grant for the expansion of primary education in the rural parts. He thought that under the present conditions most unfavourable to the raiyats, it was impossible for them to collect such a large sum of money by burdening themselves over and above their capacity. He, therefore, thought that it was incumbent on Government to find out other means of finding the money and that one such means was to levy a cess on income-tax.

THE SECOND MEMBER OF COUNCIL replied that it was possible to levy an education cess on income-tax and that in any case the District Boards had to provide a sum of about Rs. 6 lakhs without which the expansion contemplated in the Elementary Education Regulation could not take place.

MR. PUTTASWAMY still thought that the appointment of a committee was quite necessary to consider all the details and frame definite recommendations.

THE DEWAN observed that there was no need for the appointment of a committee and that the question of improving revenues by means such as those suggested might be considered.

No. 2.—Revision of Daily Allowance to Officers.

Mr. S. Ramappa, Srinivaspur Taluk.

The daily allowance of Government Officers above Rs. 50 and up to Rs. 200 is quite inadequate. It is there-

fore prayed that rules might be revised sanctioning a daily allowance of Rs. 2 to officers drawing a pay up to Rs. 100 and of Rs. 3 to officers drawing between Rs. 100 and 200.

As the mover was absent, the above representation was not taken up.

No. 3.—Remission of Assessment on wet and garden lands and recovery of cesses during years of scanty rainfall.

Messrs. Sorappa and Maralegowda, Sira Taluk; and Chowdri Abdul Razak Sab, Sira Municipality.

MR. SORAPPA prayed that during the years of scanty rainfall when the crop raised was less than four annas, cesses alone might be ordered to be collected and that the entire assessment on wet and garden lands remitted.

In this connection, he referred to the practice obtaining in Madras where such a thing was being done in times of drought.

THE FIRST MEMBER OF COUNCIL pointed out that the land revenue policy of Madras was different from that in Mysore and that if the House agreed to the introduction of the Madras rules in Mysore, Government would consider the question.

MR. SORAPPA represented that there were cases as in Sira where for years together there was no rainfall and no water in the tanks and yet Government continued to levy the wet assessment from the raiyats. He thought that there would be no hardship to the people, if they were called upon to pay larger assessment in the years in which they had good crop and allowed entire remission when the crop fell short of four annas.

MR. L. VEMA REDDY said that at any rate the policy pursued in Madras might be introduced in the Kolar District where sometimes for 4 or 5 years the tanks would not fill and the raiyats could not raise even four annas crop.

MR. D. S. MALLAPPA said that the existing remission rules worked as a great hardship on the people and that it would be advantageous to them if the Madras system was introduced.

THE FIRST MEMBER OF COUNCIL explained that the policy of assessment in Madras was quite different. While the raiyats there had to pay higher assessment according to the crops raised in any year and similarly got remissions when there was failure of crops, in Mysore the assessment was based on the average of the previous 30 years, and the raiyats had not to pay more when there were bumper crops.

If, on the other hand, the House was in favour of the Madras system, he said that the question would be considered by Government.

MR. K. A. RAHIM pointed out that in Madras two or three crops were being raised in the course of the year and so there was ample reason for the Government there to demand a heavier assessment ; but that it was not the case in Mysore, and hence while he supported the representation generally, he did not agree to the introduction of the rules as in force in Madras.

MR. S. C. MALLIAH thought that it was necessary to liberalise the existing remission rules. With reference to the remarks made by the First Member of Council regarding the assessment based on the average income of 30 years, he said that that assessment took into consideration the condition of the tanks very many years ago when the tanks were up to their full capacity. But the condition of those tanks at present was quite different ; they had altogether been silted up and the Government had also raised *atchkat* on the one-sided representations made by interested parties.

THE FIRST MEMBER OF COUNCIL replied that the work of silt clearing had to be attended to by the raiyats and if the tanks did not contain sufficient water, it was due to the neglect of the raiyats themselves to attend to their duty.

In regard to the raising of the *atchkat*, he said that the Revenue Department did not raise it arbitrarily unless all the raiyats profited by the tank were in favour of it and submitted a *mahazar*.

MR. S. C. MALLIAH said that Government obtained a larger assessment from the people already even when no adequate crops had been raised on the lands and that it was up to them now to forego a part of it when the raiyats most needed such a consideration. He was of opinion that if, in any year, the crops raised on any land did not come up to four annas, Government should come forward to remit the assessment during that year. The rule that no remission should be granted unless there was a total failure of crops for three years worked as a great hardship on the people.

MR. D. S. MALLAPPA agreed with the last speaker.

MR. S. C. MALLIAH thought that a committee would be more appropriate to consider all the aspects of the question.

MR. MIR MAHOMED said that while the assessment in the Malnad was generally heavy, it was particularly heavy in the Maidan portions of the Malnad. There was no water

in the tanks and it was not possible to raise *tari* crops at all under them. With all that, the Public Works Department got the benefit of the irrigation cess although they paid very little attention to the clearing of silt. On the other hand, he said that in Madras as soon as a tank was silted up, an officer of the Public Works Department would repair to the spot and rectify things so that the raiyats did not experience any difficulties about the insufficiency of water in the tank. For these reasons, he thought that the Madras rules might be introduced in Mysore.

Speaking about the order regarding silt clearing in Mysore, Mr. Mir Mahomed said that it was not possible for all the raiyats to combine together and attend to that work. Hence he thought that the existing rule on the point should be changed so that the Public Works Department might undertake the work themselves, as in Madras, of maintaining the standard capacity of the tank by silt clearing.

MR. H. C. DASAPPA did not understand what was meant by the expression "failure of crops." It was not clear, he said, whether the Government meant wet or dry crops by that expression. He therefore thought that the expression should be properly defined.

THE DEWAN said that, if there was any doubt about the matter, it could be removed.

MR. B. S. PUTTASWAMY asked whether there was any justification to levy wet assessment under a tank which did not get any water supply at all and although only dry crops had been raised.

MR. MARIAPPA also said that the *tari* assessment was fixed on the existence of a tank, irrespective of the fact whether that tank contained water or not. There was therefore certainly a doubt as to whether the Government meant *tari* assessment or dry assessment. The existing practice was that even if dry crops were raised under such a tank, wet assessment alone was levied which was rather ruinous to the raiyats.

MR. S. VENKATASWAMIGOWDA of Malur said that at present the average rainfall was calculated on the data furnished by the rain gauge kept in the Taluk Cutcheri. According to the personal experience of every member, it could easily be said that sometimes there would be heavy rainfall in one part of a tract while there would be none in another adjacent part. While such was the case, it was wrong in his opinion to take into account the average rainfall in a particular locality based on the rain gauge in the

Taluk Cutcheri. Correct data in regard to that could only be obtained if a rain gauge was installed in every village.

MR. KRISHNAPPA GOWDA and many other members said that the entries generally made in the Pahni accounts by the Village Shanbhogue were wrong and did not correctly represent the actual facts. The case for remission from the point of view of the Government was always based on the Pahni accounts kept by the Village Shanbhogue. This they thought should not be done for the reason that the Pahni accounts were written in about August or September when the crops would be quite young while the actual harvesting season would be about January following. In their opinion the proper thing to do was to prepare the Pahni accounts just before the harvesting time.

THE DEWAN said that necessary steps would be taken to make the Pahni accounts more reliable.

No. 4.—Removal of restriction regarding construction of houses in survey numbers.

Messrs. D. S. Mallappa, M. Basaviah, Tiptur Taluk; and H. C. Veerabhadrappa, Chiknayakanahalli Taluk.

MR. D. S. MALLAPPA represented that there were very many restrictions for building houses in survey numbers in villages on account of which villages could not be improved and extended. He therefore prayed that the people should be permitted to construct houses in survey numbers without payment of a fine or any other penalty to Government, having obtained license from the respective Municipalities or Village Panchayets. He added that the Government would not sustain any loss by the removal of the existing restrictions.

THE FIRST MEMBER OF COUNCIL said that if permission was given like that, houses would be built on agricultural lands for non-agricultural purposes, resulting in loss to Government while the raiyat would get unearned income by letting them out to others for non-agricultural purposes. He added that under the existing rules there was no objection to build houses for *bona fide* agricultural purposes without payment of fine or special assessment. The rules however did not permit the raiyat to build houses for others for profit. In other words, the raiyat should not sell any portion of the agricultural lands to a third party for building purposes and if he did sell it, a fine would be levied on him.

MR. D. S. MALLAPPA observed that there were cases in which the raiyats were fined heavily for building houses even

for *bona fide* purposes. He did not see why any fine should be levied if houses were built by raiyats for opening factories on their own account. He added that while the Government did not get any appreciable income by leaving the land as it was, the raiyats were put to very great hardship. He also said that the revenue officials insisted that unless the house was occupied by the owner himself, a fine would be levied. He therefore requested that such a restriction should be removed.

THE FIRST MEMBER OF COUNCIL said that opening factories or shops or the like did not mean "agricultural purposes." He added, however, that a circular would be issued to the Revenue Department making the point clear that no fine should be levied when the conditions of the rule were satisfied.

MR. M. S. LINGE GOWDA agreed with the view of the First Member of Council that the raiyat would get unearned income if he allowed a third party to build a house on his agricultural land. But, he did not understand, he said, why the raiyat should not be permitted to do so for the simple reason that another person who lived perhaps in a congested part of the village could live more happily in a new house in another piece of land. He further said that the Government would not sustain any loss as the value of the land would not decrease.

MR. PUTTASWAMI GOWDA of Malvalli said that the present rule operated as a great hardship on the raiyat as any application for the construction of a building would take very many years for disposal, with the result that necessary orders would not be received until long after the death of the applicant. He added that when the land belonged to the Khatedar, he must necessarily have the option to sell a portion of his land to any neighbouring villager for the construction of a dwelling house for him without any restriction. If the existing rule was against any such option being given, he prayed that that rule should be amended so as to vest the option in the Khatedar.

THE DEWAN said that Government would examine the matter and see how far the existing difficulties could be removed.

The House then adjourned for the day to meet again the next day at 12 NOON.

SECOND DAY—*Saturday, 4th October 1930.*

The House re-assembled at 12 NOON.

MR. NARAYANA GOWDA (Hoskote Taluk) was duly sworn in.

Before the business on the agenda was taken up, THE LAW SECRETARY TO GOVERNMENT explained to the House that the present system of disbursing travelling and daily allowances to members of the Assembly involved a certain amount of avoidable inconvenience as well as some risk to the office and that, if the members had no objection, the system of issuing cheques on convenient treasuries or banks would be adopted hereafter. After discussion of the *pros* and *cons* of the matter, it was agreed that the present system might continue.

QUESTIONS AND ANSWERS—(*Contd.*)

MR. A. KENCHAPPA (Arsikere Municipality).—

Q.—5. Will the Government be pleased to state:—

(*a*) Whether the full power generated at Sivasamudram is being used up?

(*b*) Is it true that power supplied to Kolar Gold Fields is being reduced consequent on the reduction of work at the Fields?

(*c*) If so, can the power thus set free be utilised for other purposes?

(*d*) Can power be supplied to taluk headquarter towns in the Hassan District where there are Railway stations?

(*e*) If so, is it possible to supply power to Arsikere Town?

SECRETARY TO GOVERNMENT, ELECTRICAL DEPARTMENT.—

A.—5. (*a*) Much of the power generable will be taken up when the electrification of all the towns and villages for which estimates have already been sanctioned by Government and under disposal is taken up and completed within the next year or two.